

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

**NOTICE OF MOTION NO.2705 OF 2004
IN
INCOME TAX APPEAL (LOD) NO.1123 OF 2004**

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Maharashtra Hybrid Seeds Co. Ltd. ..Respondent.

Mr.Ashok Kotangale i/b. Pankaj Kapoor for appellant.

**CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.**

DATED : 24TH JULY, 2007.

P.C. :-

The delay is of 499 days. From the affidavit in support of the Motion, it is seen that the file was sent to the Ministry of Law on 2/5/2003 and it was received only around 1/3/2004 and the appeal is filed on 15/9/2004. The last date of filing the appeal was 5/5/2003. There is absolutely no reason explaining the delay between 2/5/2003 to 29/2/2004 as also between 1/3/2004 and 14/9/2004. The reasons given are insufficient man power and heavy pressure of work, in our opinion would not amount to sufficient cause. Hence motion is dismissed.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)